

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

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WRIT PETITION NO.2116 OF 2006

Date: 13-04-2006

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Between:

M/s Fiza Exclusive ... Petitioner

And

The Government of Andhra Pradesh

And another ... Respondents

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O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

It is submitted by learned Special Standing Counsel for Commercial Taxes that at present the petitioner has no cause of action as in terms of the amendment made to

Entry 52 of Schedule-IV of the Andhra Pradesh Value Added Tax (Amendment) Act, 2005 (for short “the Act”), no notice has ever been issued to the petitioner and as such, he has no grievance. But, the petitioner in the writ petition has submitted that the second respondent authorities were frequently visiting his business premises and demanding tax without making any provisional assessment or raising any demand in pursuance to the amendment made to the Act and the demand for payment of tax by the second respondent authorities is illegal.

Unless there is adherence to law, the respondents cannot visit the shops and demand tax without passing appropriate orders/notices. In this view of the matter, we think it would be appropriate to dispose of this writ petition with a direction that if any tax is to be recovered from the petitioner, that shall be recovered from him only after following due process of law. However, if the petitioner feels aggrieved after receiving notice because of the amendment to Entry 52 of Schedule-IV of the Act, he shall be at liberty to question it in a fresh writ petition.

The writ petition is accordingly disposed of. No order as to costs.

(Bilal Nazki, J)

Dated 13th April, 2006

(G.Chandraiah, J)

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